

CATAWBA COUNTY, NORTH CAROLINA
Balance Sheet
Governmental Funds
June 30, 2003

	<u>General Fund</u>	<u>Water & Sewer Reserve Fund</u>	<u>Water & Sewer Construction Fund</u>
ASSETS			
Cash and investments	\$ 29,598,660	\$ 7,750,527	\$ 13,164,967
Taxes receivable - net	2,821,463	-	-
Due from other governments	8,632,622	-	286,866
Notes receivable	-	2,389,234	-
Other receivables	3,349,793	-	-
Interest receivable	194,586	49,848	55,915
Inventories	224,795	-	-
Prepaid items	8,375	-	-
	<u>\$ 44,830,294</u>	<u>\$ 10,189,609</u>	<u>\$ 13,507,748</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 8,168,585	\$ -	\$ 78,634
Deferred revenues	6,499,507	2,389,234	-
	<u>\$ 14,668,092</u>	<u>\$ 2,389,234</u>	<u>\$ 78,634</u>
FUND BALANCES			
Reserved for inventories	\$ 224,795	\$ -	\$ -
Reserved for prepaid items	8,375	-	-
Reserved for encumbrances	481,565	-	-
Reserved by State statute	9,287,176	49,848	342,781
Reserved for Register of Deeds	51,391	-	-
Unreserved	20,108,900	7,750,527	13,086,333
Unreserved, reported in nonmajor			
Special revenue funds	-	-	-
Capital projects funds	-	-	-
	<u>\$ 30,162,202</u>	<u>\$ 7,800,375</u>	<u>\$ 13,429,114</u>
Total fund equity	<u>\$ 30,162,202</u>	<u>\$ 7,800,375</u>	<u>\$ 13,429,114</u>
Total liabilities and fund equity	<u>\$ 44,830,294</u>	<u>\$ 10,189,609</u>	<u>\$ 13,507,748</u>

(continued on page 22)

The accompanying notes are an integral part of the financial statements.

School Capital Project Fund	Other Governmental Funds	Total Governmental Funds
\$ 10,090,507	\$ 21,772,746	\$ 82,377,407
-	129,664	2,951,127
1,529,349	111,632	10,560,469
-	-	2,389,234
-	4,567	3,354,360
56,079	110,813	467,241
-	-	224,795
-	-	8,375
<u>\$ 11,675,935</u>	<u>\$ 22,129,422</u>	<u>\$ 102,333,008</u>
\$ 748,192	\$ 228,507	\$ 9,223,918
-	161,946	9,050,687
<u>\$ 748,192</u>	<u>\$ 390,453</u>	<u>\$ 18,274,605</u>
\$ -	\$ -	\$ 224,795
-	-	8,375
-	495,526	977,091
1,585,428	227,014	11,492,247
-	-	51,391
9,342,315	-	50,288,075
-	9,857,764	9,857,764
-	11,158,665	11,158,665
<u>\$ 10,927,743</u>	<u>\$ 21,738,969</u>	<u>\$ 84,058,403</u>
<u>\$ 11,675,935</u>	<u>\$ 22,129,422</u>	<u>\$ 102,333,008</u>